

STATE	State Income Tax	Tax on SS	Tax on Pensions	Inheritance Tax	Inheritance Tax Exemption	Estate Tax	Estate Tax Exemption
AL	YES	NO	NO	NO	N/A	NO	N/A
AK	NO	NO	NO	NO	N/A	NO	N/A
AZ	YES	NO	YES	NO	N/A	NO	N/A
AR	YES	NO	YES	NO	N/A	NO	N/A
CA	YES	NO	YES	NO	N/A	NO	N/A
CO	YES	YES	YES	NO	N/A	NO	N/A
CT	YES	YES	YES	NO	N/A	YES	\$2M - 12% max
DC	YES	NO	YES	NO	N/A	YES	\$1M - 16% max
DE	YES	NO	YES	NO	N/A	YES	\$5.43M - 16% max
FL	NO	NO	NO	NO	N/A	NO	N/A
GA	YES	NO	YES	NO	N/A	NO	N/A
HI	YES	NO	YES	NO	N/A	YES	\$5.43M - 16% max
ID	YES	NO	YES	NO	N/A	NO	N/A
IL	YES	NO	YES	NO	N/A	YES	\$4M - 16% max
IN	YES	NO	YES	NO	N/A	NO	N/A
IA	YES	NO	YES	YES	\$13k - \$25k - 15% max	NO	N/A
KS	YES	YES	YES	NO	N/A	NO	N/A
KY	YES	NO	YES	YES	\$500 - 16% max	NO	N/A
LA	YES	NO	YES	NO	N/A	NO	N/A
MA	YES	NO	YES	NO	N/A	YES	\$1M - 16% max
ME	YES	NO	YES	NO	N/A	YES	\$2M - 12% max
MD	YES	NO	YES	YES	10% max	YES	\$1.5M - 16% max
MI	YES	NO	YES	NO	N/A	NO	N/A
MN	YES	YES	YES	NO	N/A	YES	1.4M 16% max
MS	YES	NO	NO	NO	N/A	NO	N/A
MO	YES	YES	YES	NO	N/A	NO	N/A
MT	YES	YES	YES	NO	N/A	NO	N/A
NE	YES	YES	YES	YES	\$10,000 - 18% max	NO	N/A
NV	NO	NO	NO	NO	N/A	NO	N/A
NH	NO	NO	NO	NO	N/A	NO	N/A
NJ	YES	NO	YES	YES	\$25,000 - 16% max	YES	\$675k - 16% max
NM	YES	YES	YES	NO	N/A	NO	N/A
NC	YES	NO	YES	NO	N/A	YES	N/A
ND	YES	YES	YES	NO	N/A	NO	N/A
NY	YES	NO	NO	NO	N/A	YES	\$3.125M - 16% max
OH	YES	NO	YES	NO	N/A	YES	N/A
OK	YES	NO	YES	NO	N/A	NO	N/A
OR	YES	NO	NO	NO	N/A	YES	\$1M - 16% max
PA	YES	NO	NO	YES	15% max	NO	N/A
RI	YES	YES	YES	NO	N/A	YES	\$1.5M - 16% max
SC	YES	NO	YES	NO	N/A	NO	N/A
SD	NO	NO	NO	NO	N/A	NO	N/A
TN	NO	NO	NO	NO	N/A	YES	\$5M - 9.5% max
TX	NO	NO	NO	NO	N/A	NO	N/A
UT	YES	YES	YES	NO	N/A	NO	N/A
VT	YES	YES	YES	NO	N/A	YES	\$2.75M - 16% max
VA	YES	NO	YES	NO	N/A	NO	N/A
WA	NO	NO	NO	NO	N/A	YES	\$2.054M - 20% max
WV	YES	YES	YES	NO	N/A	NO	N/A
WI	YES	NO	YES	NO	N/A	NO	N/A
WY	NO	NO	NO	NO	N/A	NO	N/A